



**Board of Equalization
Tuesday, April 9th, 2013
5:30 PM**

West Fargo City Hall
800 4th Ave E
West Fargo ND 58078

2013 Board of Equalization Index

Overview of Assessment Function	1
ND -v- National Property Taxes	2
ND -v- Neighboring States	3
Understanding Your Assessment	4
Boards of Equalization Appeals	6
2013 Taxable Value Overview	8
Residential -v- Commercial.....	9
Ten Year Taxable Valuation History	10
Mill Levy History	11
Major North Dakota City Comparison	12
Sales Ratio For 2013	14
Ratio Explained	15
Where was the Growth?	16
Where the Tax Dollar Goes	17
Exemptions & Effects	19
Exempt Properties	22
Twenty Top Property Owners	24
Assessment Administration	25
City Board of Equalization Statute	27
Duties of the Board of Equalization	29

Attachment "A" – 2013 True and Full Value Listing by Addition

Overview of Assessment Function

The overall function of the West Fargo Assessment Department is to maintain a record of property ownership boundaries and estimate the value, or appraise all property in West Fargo. This encompasses many varied tasks and responsibilities but all serve toward that overall objective.

Property Ownership Maintenance

This is accomplished by analysis of the various instruments by which property rights may be acquired, transferred, or disposed of. This department collects all such instruments that have been legally recorded and reflects the status of property ownership in the city as of the assessment date: February 1st of each year.

Property Appraisal

This department conducts extensive analysis of the factors affecting the value of all classes of property. Once the forces that affect property value are quantified, new and existing properties are appraised on an individual basis. This is done by appraising all new properties as they are constructed and periodically reappraising existing properties by type or location.

Market forces that affect the value of real estate over broad subclasses of property are dealt with by the Assessment Department through a process called value trending. This involves applying value changes uniformly across various classes of property based upon careful statistical analysis.

Property Taxes

The North Dakota property tax is an *ad valorem* tax. This means, simply, a tax according to value. Property taxes are based on the value of property. The Assessment Department's roll is to make sure that every property is equitably assessed so the property owners pay only their fair share of that tax burden.

Property taxes are an important source of revenue for local governments. It pays for those services that are provided close to home such as schools and roads. Everybody who farms, owns a home or has a business pays property tax.

The *total* amount of the property tax to be collected annually is a product of the various taxing authorities (city, county, school, park) setting their budgets. The budgets indicate how much revenue must come from property taxes which are then levied against the total taxable valuation of property in West Fargo.

Once the budgets are set, the total amount to be collected is divided by the total taxable valuation of all properties in the city. That results in the *mill levy*. To determine an individual property tax liability, the total appraised or market value determined by the assessment office is taken times *assessment factors* and that result is then taken times the mill levy.

For example: The market value of a home is appraised at \$100,000.

$\$100,000 \times 50\% \text{ Assessment Factor} = \$50,000$ or assessed value

$\$50,000 \times 9\% \text{ Residential Factor}^* = \$4,500$ or taxable value

$\$4,500 \times .39052 \text{ Mill Levy (2012)} = \$1,757$ or consolidated tax

*Commercial and Agricultural Factors are 10%

In order to assure that there is fairness in the property tax of West Fargo, we must be concerned with equitable treatment in how we place our values on properties. The major concern in the data collection effort is that all information is collected for each property, notes are thorough and accurate for future use and all contact with the public is professional and courteous.

How North Dakota Compares Nationally in Property Taxes & Valuations

North Dakota's property taxes are relatively moderate compared to those in other states, whether measured per capita or per \$1,000 of personal income. In recent years, property valuations throughout the United States have become very unpredictable. Larger metropolitan areas experienced soaring property values followed by a huge downward plunge in property values. Some markets have started to recover while others are remaining stagnant. These assessment offices are finding it difficult to find true arms length sale properties which to base market comparisons. These jurisdictions have more foreclosure or short sales than actual arms length sales.

Much of our area has remained untouched by these national trends. West Fargo is no longer experiencing double figure increases in valuations, yet we are holding our own. In 2011 the average sales price of an existing home in West Fargo was \$191,000 range and increased in 2012 by 4% to 198,800. Nationally taxing entities are still struggling to maintain services in a downward market, but at this time our area is spared from most of this. The western part of ND is booming due to the increased oil field activity; while the eastern part of ND is holding its own as well. Valuations in the cities affected by the oil are seeing double digit increases ranging from 16.8% in Dickinson to 49.4% in Williston.

North Dakota –v- Neighboring States

Information obtained from 2012 ND Red Book

One of the most numerous comments that the Assessment Department hears is that ND property taxes are high compared to our neighbors. Property taxes may vary by state but it is important to realize further analysis is needed to see the details of how state tax systems differ. Property taxes may vary by property classification and different types of property may be taxed or excluded. Some states, such as Wyoming, use the property tax to tax mineral wealth while states like North Dakota levy separate severance taxes. In Alaska, because of its oil reserves fund, residents receive annual payments of about \$1,000 per person.

Some states like MN are in budget crunches and have modified their homestead rules for owner-occupied residences. The overall affect has not been published yet in the ND Red Book so the information provided below does not totally reflect the increase in property taxes in those states.

Property Taxes on a \$100,000 Owner Occupied Home in North Dakota -v- Neighboring States

Payable in 2012

South Dakota		Montana		Minnesota		North Dakota	
City	Tax Amount	City	Tax Amount	City	Tax Amount	City	Tax Amount
Aberdeen	\$ 1,937	Miles City	\$ 1,230	Bemidji	\$ 1,018	West Fargo	\$ 1,690
Rapid City	\$ 1,627	Great Falls	\$ 1,021	St Cloud	\$ 1,085	Fargo	\$ 1,653
Sioux Falls	\$ 1,430	Billings	\$ 940	Minneapolis	\$ 1,320	Bismarck	\$ 1,351

Notes:

South Dakota: Owner-occupied residences receive a tax reduction of between 23% to 30%

Montana: 44% Homestead credit for all residential property and phase in of new values over a 6 year period.

Minnesota: Homestead Exemption: The maximum exclusion of 40% of value occurs at \$76,000 and phases out as home value grows.

North Dakota: Only offers a homestead credit for low-income senior citizens or disabled persons.

Understanding Your Assessment

Prepared By: IAAO

Most property owners are concerned about the rising property taxes. To express their concern effectively, a property owner must understand the two parts of the property tax system: TAXATION and VALUATION.

What causes property values to change?

The most obvious reason is that the property itself has changed. A bedroom was added, the basement was finished, or the property was rehabbed. A less obvious but more frequent cause of change is that there was a change in the market itself. For example, if a major employer leaves the area, property values can collapse or a once decaying neighborhood with good starter homes is discovered by young first time home buyers and prices start to gradually rise or a shortage of good homes in a very desirable neighborhood has sent sales prices skyrocketing there. Larger, more expensive homes may take longer to sell and values start dropping to allow for a quicker sale, while more affordable housing is in high demand increasing its value. In a stable neighborhood without any undue influence from the market, inflation alone may increase property values.

Property Owners Misconceptions

If the assessed value of a property increases, the taxes will increase is one of the biggest misconceptions in property taxation. If the assessed value of a property decreases, the taxes will be reduced. This is also a misconception.

Assessors determine the total true and full value of a property using acceptable standards and practices as set forth by the state. This is the foundation of the property tax system. Assessment officials strive very hard to set fair and equitable values for property owners. If true and full values are fair and equitable then everyone should be paying their fair and equitable share of the property tax. Taxing entities such as county, city, park and school boards decide how much money their budgets need to operate for the up coming year. That is how the actual tax dollar is decided.

For example: the combined budget for all taxing entities is \$1,000,000 and the assessor has determined that the total valuation of all taxable property is \$100,000,000. A tax rate is calculated by dividing the amount of needed tax collections by the total valuations.

$1,000,000 / 100,000,000 = 1$ percent tax rate. On a \$100,000 valuation the taxes would equate to be \$1,000.

If the assessor doubles all property valuations and the budget amount remains the same, the tax rate is reduced, but the tax amount stays the same. $1,000,000 / 200,000,000 = 0.5$ percent tax rate. On a now \$200,000 valuation, the taxes would still equal out to \$1,000. A property valuation doubled but the taxes remained the same. If the property value increases but the

taxing authority maintains the current tax rate, the taxes will rise. The jurisdictions can receive more money without changing the tax rate because the value increased. $\$200,000 \times .01 = \$2,000$.

Likewise if the assessor was to lower all valuations by 25% and the budget amount remained the same, the tax rate would increase and the tax amount would remain the same even though the valuation decreased. $\$1,000,000 \text{ budget} / 75,000,000 = .0134 \text{ tax rate}$. A previous value of \$100,000 lowered to \$75,000 would still pay \$1,000 in taxes. $\$75,000 \times .0134 = \$1,000$.

What if the valuation is incorrect?

If a property owner believes the true and full value of their property is incorrect, they should contact the assessor's office for a review. The property owner should ask:

- How the assessor values property.
- How to gather information about their property and comparable properties.
- How the appeal process works and what the deadlines are.

It is the property owner's responsibility to furnish good information about their property to the assessor. An appraisal of your property is only as good as the known information. A property owner would not want to seek a mortgage on the property without a private appraiser knowing all there is regarding the property. Likewise, a property owner can't expect an assessor to fairly assess their property without knowing all there is regarding the property.

Can a property owner appeal?

An assessment appeal is not for complaints about high property taxes. If as a property owner, you feel that your property taxes are too high, you will NOT win an appeal. High property taxes are an issue for the entities who determine budgets.

A valuation can be appealed if:

- Items that are affecting the valuation are incorrect on the property records. For example there is only one bath, not two; a double stall garage not a triple; or the square footage of property is wrong.
- Evidence that comparable properties are selling for less than the true and full valuation of your property.
- The property valuation is accurate but unfair because it is higher than the estimated value of similar properties.
- Property is eligible for an exemption that was not granted by the assessment officials.

If a property owner determines that there is a possible error in their valuation, the first step would be contacting the assessors for an informal meeting to discuss the valuation.

- Review the facts of the property record with the assessment personnel.
- Determine if the information is correct or are you being assessed on something not pertaining to your property.
- Develop an understanding of how your property valuation was estimated.

- Check that the value is fair when compared to other similar properties in your neighborhood.
- Ask if there are any exemptions that you may qualify for that can help ease your tax burden.

Information regarding a formal appeal of your valuation can be obtained from your assessor. Remember, you will not win an appeal because you feel that taxes are too high. The appeal is only for determining if your valuation is true and fair.

For a formal appeal a property owner must have documentation showing that the valuation is incorrect. A board of appeals will not be able to make a decision that your valuation is incorrect unless it is proven; they will not take your word on it. The assessment staff will be there with documentation to inform the board of how the valuation was determined. The property owner must be able to prove to the board that there is a problem with the valuation.

- A property owner needs to provide evidence that comparable properties in the neighborhood are assessed less than your property.
- A recent appraisal of your property which indicates true and full market value ~ not just what a bank is willing to lend on.
- Copies of your property records and neighboring property records to show that the properties were not assessed in the same manner.
- Recent sale information regarding similar properties with documentation to prove the properties are comparable.

An appeal board is only interested in the fairness and accuracy of the value placed on the property. They are not able to lower valuations because the property owner can't afford to pay the taxes or feels that the property tax is too high. The assessment staff is an ally, they are not an adversary. Staff is trained to be respectful, calm, polite and helpful. If a property owner returns the same respect, the staff is better able to concentrate and be more helpful in gathering the information needed for an appeal.

Boards of Equalization

Appeal through the Board of Equalization Process

North Dakota law directs all real property in the state to be assessed as to its value on February 1st of each year. Assessment officials around the state spend most of January, February and March preparing these values by studying costs to build new, the area's marketing of existing homes and how did these factors affect the current valuations.

The Assessor must notify the property owner whenever the true and full valuation is increased by more than 10 percent over the last assessment. The notice must be delivered in writing to

the property owner at the property owner's last known address at least 15 days prior to the local board of equalization. The notice must provide the true and full values used by the assessor along with the dates, times and locations of both the city and the county board of equalizations.

City Boards of Equalization are required to be held on the 2nd Tuesday in April. A Township Board of Equalization meets on the 2nd Monday in April. County Boards of Equalization are required to be held during the first ten days of June. The State Board of Equalization meets the 2nd Tuesday in August.

A property owner who has questions about their valuation should contact the Assessment Department. They may appear before the local board of equalization and the county board of equalization. Either of these boards may reduce the assessment of the property. A property owner can only appeal to the State Board of Equalization if they have appealed to both the local and county boards of equalizations. The decision of the State Board of Equalization is final in this appeal process. However, there is another appeal process open to the property owner.

Appeal through the Abatement and Refund of Taxes Process

Any person who has a right, title, interest or estate in a property may file for an "Application for Abatement or Refund of Taxes". An abatement must be filed by November 1st of the year following the year in which the taxes becomes payable. For example, the application for an abatement of the 2013 values being assessed now and will become payable in 2014 must be filed no later than November 1, 2015.

The application is filed with the County. By filing the abatement the applicant agrees to allow assessment officials the ability to inspect the property. Within 5 days of the application being filed, the County Auditor sends a notice to the City requiring that a hearing be scheduled. The City has ten days to determine the date, time and place for the hearing. The hearing must be held within 60 days of the hearing notice. The local board makes a recommendation to grant or reject the abatement in whole or in part and forwards this recommendation to the County within 30 days after the local hearing. The county has ten days to notify the property owner that the abatement will be heard at the next County Board meeting. The County Board makes the final determination of value. If the property owner wishes to appeal the decision of the county, the only other option is to take the matter to the District Court.

2013 Taxable Valuation

The taxable valuation is considered the tax base of the City of West Fargo. This accounts for the removal of exempt amounts and represents the net assessed value of all property in the city subject to property taxation.

This amount is determined by applying an assessment ratio of 50% to the appraised value of all taxable property, then a factor of 9% is applied to residential and 10% to all other property classes.

The taxable valuation multiplied by the mill levy will determine the total revenue to be received from property taxes.

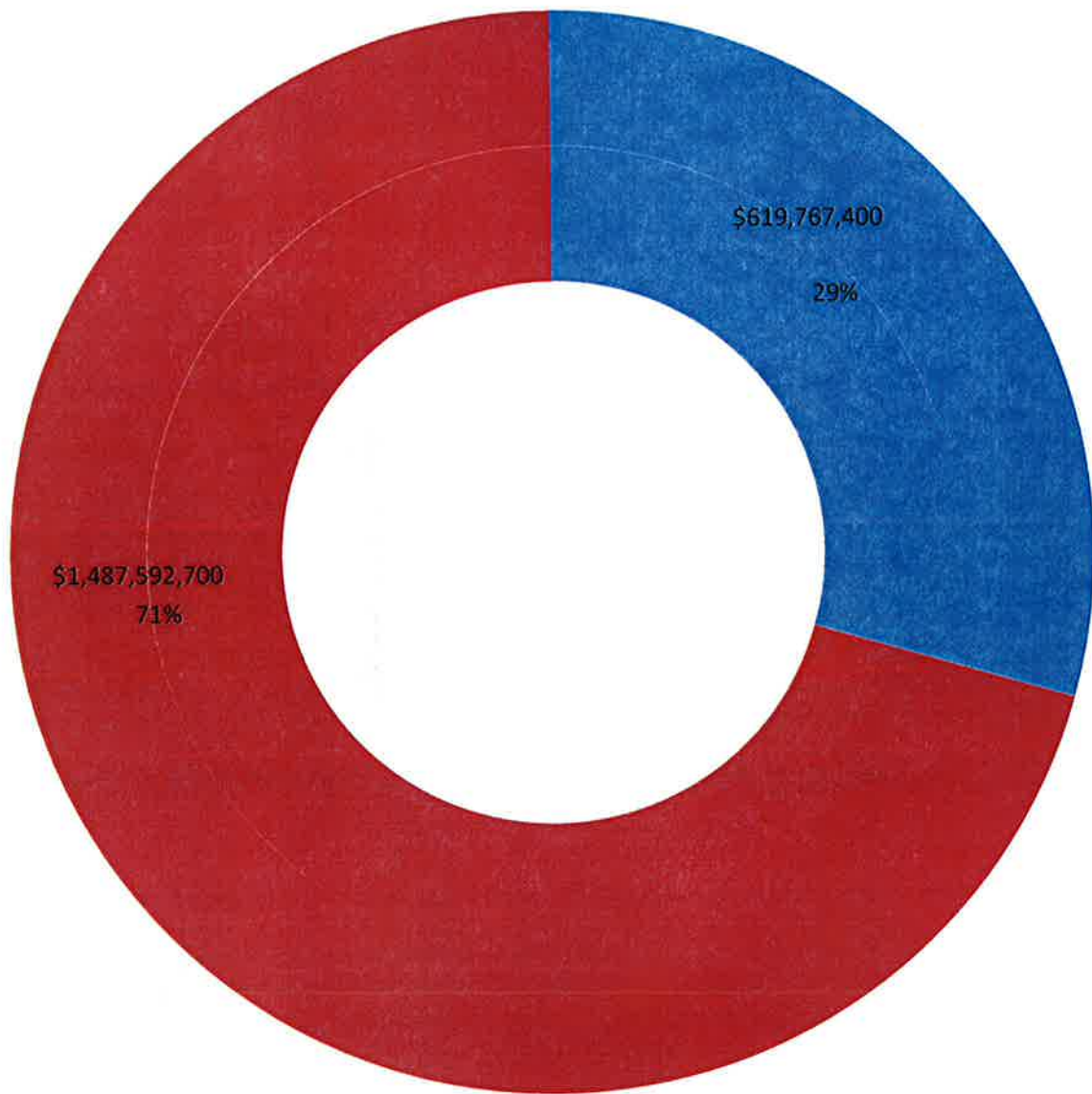
The following projection of the 2013 taxable valuation will vary somewhat from the final amount. Changes will occur between now and when the mill levy is determined in September. Examples of these changes may include errors in assessments or exemptions not previously filed. The adjustment column is for those changes that may occur. The report also contains an estimate of value for utilities such as railroads and pipelines. The corporation level of assessing value is done at the state level and valuations are submitted to the county every fall.

Agricultural	\$	64,895
Residential	\$	64,361,259
Commercial	\$	26,571,530
- TIF	\$	(2,673,920)
- Credits (Estimated)	\$	(475,000)
- Adjustments (Estimated)	\$	(275,000)
+Corporations (Estimated)	\$	950,000
Projected Taxable Value	\$	<u>88,523,764</u>

Below is a ten-year valuation history for the City of West Fargo:

<u>Year</u>	<u>Taxable Valuation</u>	<u>% Change</u>
2004	37,765,257	17.30%
2005	44,776,920	18.57%
2006	55,387,303	23.70%
2007	62,936,462	13.63%
2008	67,877,998	7.85%
2009	70,814,846	4.33%
2010	73,950,942	4.43%
2011	77,371,033	4.62%
2012	80,520,107	4.07%
2013	88,523,764	9.94%

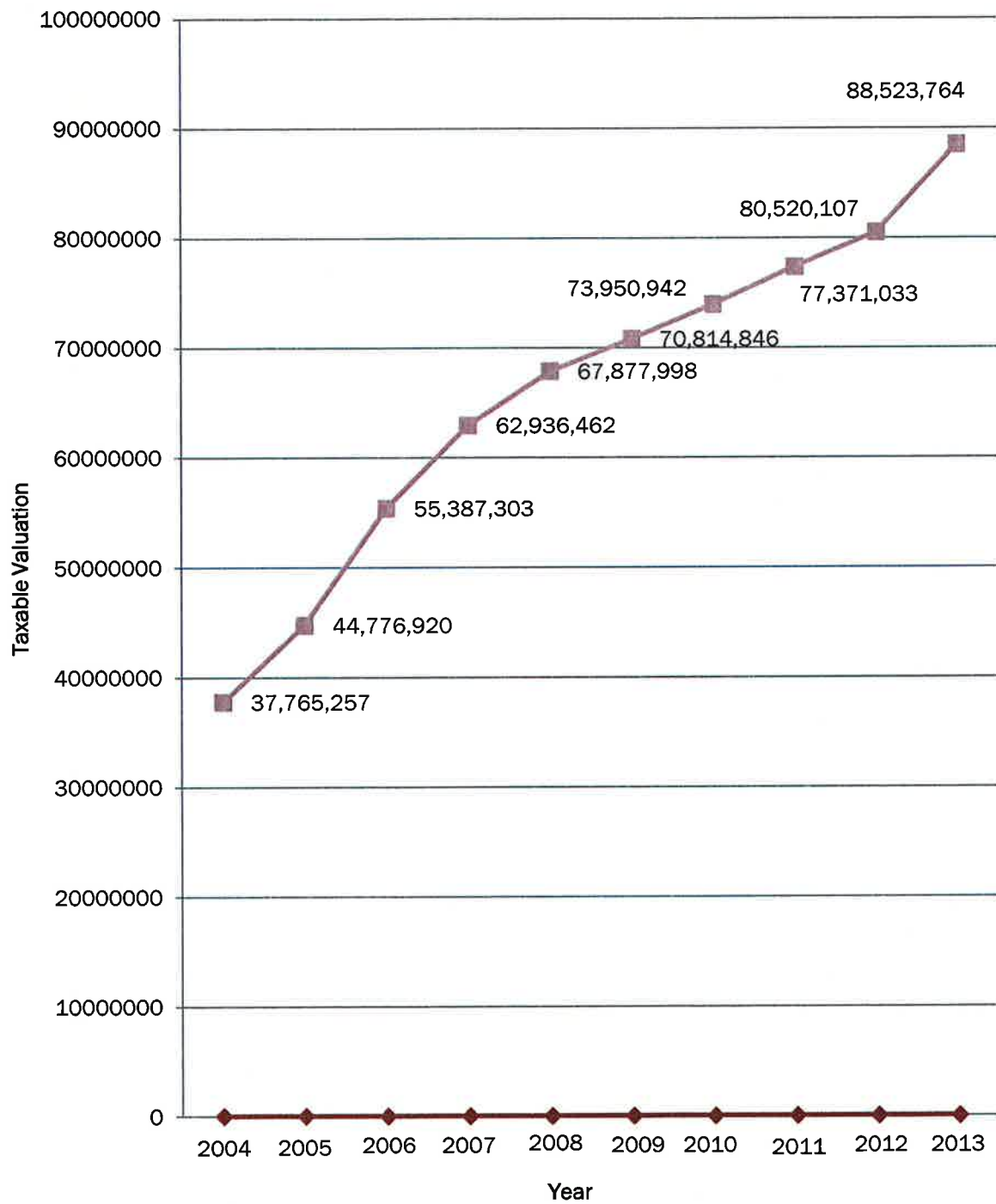
Residential -v- Commercial



To better understand the true ratio between residential and commercial this chart indicates the 2013 true and full values before exemptions are applied.

■ Commercial ■ Residential

Ten Year Taxable Valuation History



Mill Levies

The County Auditor calculates the total mill levy each year. This is usually done in late fall after all taxing jurisdictions have reported. That levy appears on the tax bill that property owners receive in December of the same year. The most recent bill is 2012 and the mill levies in West Fargo were 390.52. The illustration below indicates how the 2012 levy is broken down:

2012 Mill Levy Breakdown

State	1.00
Cass County*	67.28
West Fargo City	90.11
Park District	32.93
School District	192.20
Water District	6.00
Garrison Diversion	1.00

Mill Levies for 2000 – 2012

Year	City	Park	School	County	Garrison	State	Water	Total
2000	67.71	26.72	249.02	69.07	1.00	1.00	5.00	419.52
2001	72.99	27.19	249.02	66.02	1.00	1.00	5.00	422.22
2002	80.74	26.76	254.02	68.36	1.00	1.00	5.00	436.88
2003	84.53	26.45	254.02	68.76	1.00	1.00	5.00	440.76
2004	89.61	32.08	254.02	68.67	1.00	1.00	5.00	451.38
2005	88.76	39.66	254.02	65.66	1.00	1.00	5.00	455.10
2006	88.69	36.02	254.02	64.76	1.00	1.00	4.50	449.99
2007	88.87	38.06	248.76	64.70	1.00	1.00	4.60	446.99
2008	88.47	36.42	245.64	64.45	1.00	1.00	4.40	441.38
2009	91.37	32.45	170.64	64.45	1.00	1.00	5.00	365.91
2010	91.59	32.55	170.64	67.90	1.00	1.00	6.00	370.68
2011	91.03	34.56	192.20	69.58	1.00	1.00	6.00	395.37
2012	90.11	32.93	192.20	67.28	1.00	1.00	6.00	390.52

*County Mill rate includes all other mill rates such as Weed, Vector and Soil Districts.

Major North Dakota City Comparison

Information compiled by Fargo City Assessment Department

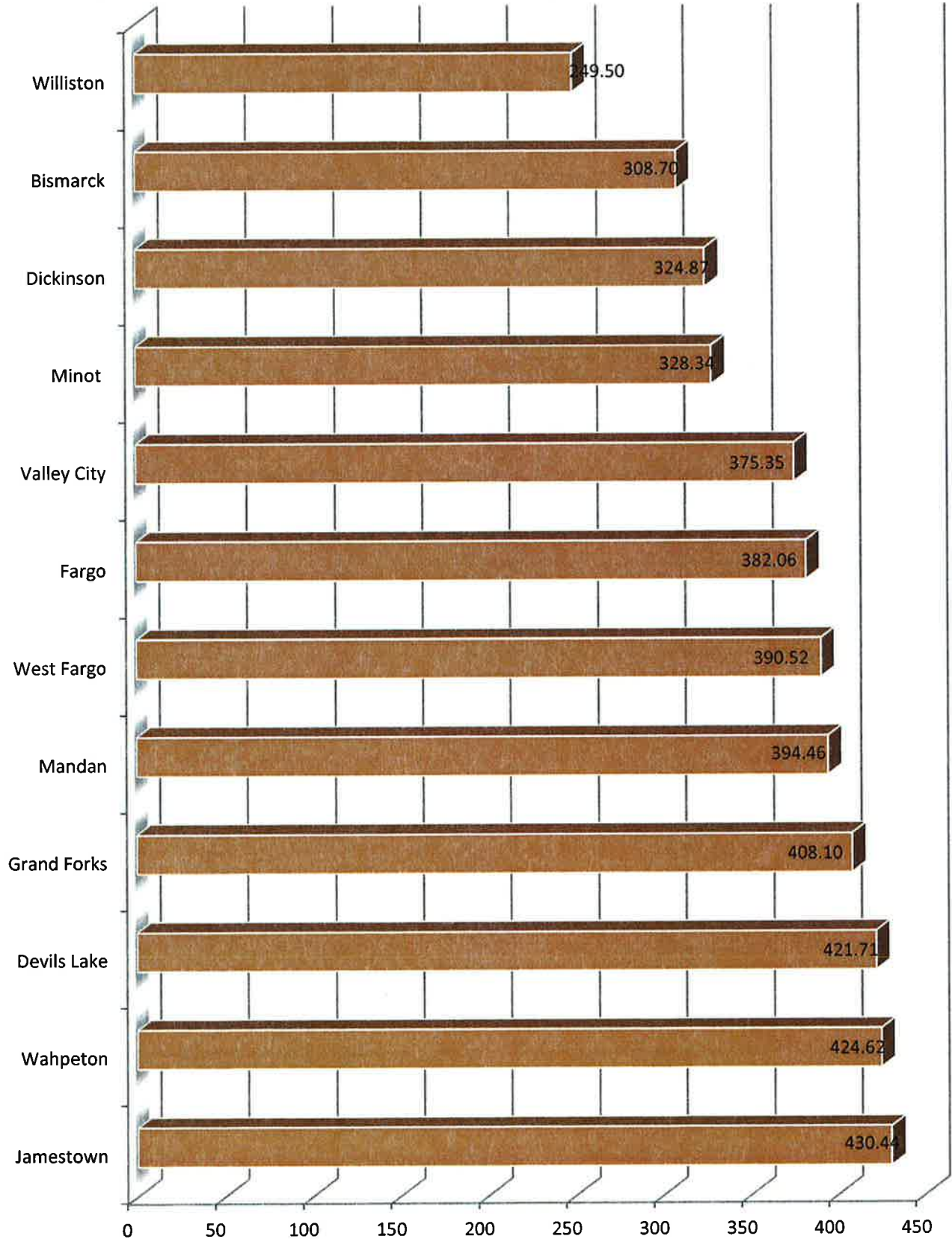
Population / Taxable Value Comparison

City	Estimated Population	2012 Taxable Valuation	2011 Taxable Valuation	Increase Percentage
Fargo	107,349	\$ 346,750,408	\$ 332,779,107	4.2%
Bismarck	62,665	\$ 223,107,026	\$ 207,864,203	7.3%
Grand Forks	52,631	\$ 153,748,856	\$ 148,898,501	3.3%
Williston	43,657	\$ 51,540,579	\$ 34,500,376	49.4%
Minot	42,485	\$ 147,700,694	\$ 122,714,569	20.4%
West Fargo	27,498	\$ 80,520,107	\$ 77,371,033	4.1%
Dickinson	25,000	\$ 55,051,875	\$ 47,142,459	16.8%
Mandan	18,507	\$ 46,623,860	\$ 44,904,988	3.8%
Jamestown	15,400	\$ 28,666,637	\$ 28,303,751	1.3%
Wahpeton	7,731	\$ 14,539,873	\$ 14,287,186	1.8%
Devils Lake	7,141	\$ 11,748,666	\$ 11,323,365	3.8%
Valley City	6,579	\$ 12,579,361	\$ 11,903,690	5.7%

Mill Levy / Property Tax Comparison

City	2012 Consolidated Mill Levy	2012 City Mill Levy	Tax on \$100,000 Residential	Tax on \$100,000 Commercial
Jamestown	430.44	107.87	\$ 1,937	\$ 2,152
Wahpeton	424.62	124.14	\$ 1,911	\$ 2,123
Devils Lake	421.71	112.66	\$ 1,898	\$ 2,109
Grand Forks	408.10	109.88	\$ 1,836	\$ 2,041
Mandan	394.46	93.55	\$ 1,775	\$ 1,972
West Fargo	390.52	90.11	\$ 1,757	\$ 1,953
Fargo	382.06	58.25	\$ 1,719	\$ 1,910
Valley City	375.35	94.69	\$ 1,689	\$ 1,877
Minot	328.34	84.29	\$ 1,478	\$ 1,642
Dickinson	324.87	77.41	\$ 1,462	\$ 1,624
Bismarck	308.70	75.77	\$ 1,389	\$ 1,544
Williston	249.50	48.85	\$ 1,123	\$ 1,248

North Dakota Mill Levy Comparison



2012 - 2013 SALES RATIO

The ND property tax is an ad valorem tax. This means, simply, a tax according to value. The true and full value for tax purposes must reflect the market value of the property. Sales ratio studies are conducted annually to determine if city property values are at market. It is the intent of the ND legislature that local assessors use the results of sales ratio studies as a guide in making and equalizing assessments of property.

For 2012 the State Tax Department has granted a 10% tolerance range. This means that our final ratio analysis should be between 90% and 100%. Our 2012 ratio study place commercial property at 94% and residential property at 96% which placed us already in tolerance. The city uses mass reappraisal of areas and trending of other areas to increase the percentages to within an acceptable level.

	COMMERCIAL		RESIDENTIAL	
	2012	2013	2012	2013
1 True & Full Value	456,339,900	531,430,600	1,321,463,700	1,430,250,200
Supplementary Abstract				
2 Increases		<u>60,867,500</u>		<u>92,819,800</u>
3 Decreases	<u>3,131,400</u>		<u>2,998,800</u>	
4 Adjusted T&F Values (Line 1-Line 2 or 3)	453,208,500	470,563,100	1,318,464,900	1,337,430,400
5 2012 Ratio Study Results	94.0%		96%	
6 Indicated Market Value (2012 Line 4 / Line 5)	482,136,702		1,373,400,938	
7 2013 Tolerance Level % (2013 Line 4 / Line 6)		98%		97%
8 Market Value - 2012 T&F (Line 6 - 2012 Line 4)		11,573,602		35,970,538
9 Indicated Change Need to Reach 100% Value for 2013 (Line 8 / "2013" Line 4)		2%		3%

Sales Ratio Explained

As explained earlier, sales ratio studies are conducted annually by the ND State Tax Commissioner's Office to insure that the local jurisdictions are in compliance with setting property values. Every property that sells in the City of West Fargo is filed with the state indicating the adjusted sales price (house, lot and special assessment balance) and the true and full value. If the prior year sales percentage is not within the tolerance range, which for 2013 is 90-100% of the true and full value, then the City of West Fargo would need to increase the valuations to bring the overall values into compliance. Value adjustments for new construction or exemptions expiring are not considered valid increases.

Definitions:

Before we review the sales ratio report further, let's define a few of the terms the review will cover.

Median Ratio: A measure of central tendency. Median is affected by the number of observations and is not distorted by the size of extreme ratios. This is used by the State Board of Equalization when equalizing residential and commercial property assessments. Individual ratios of the sales are arranged in order of magnitude, and then the middle ratio in the series is the "Median Ratio".

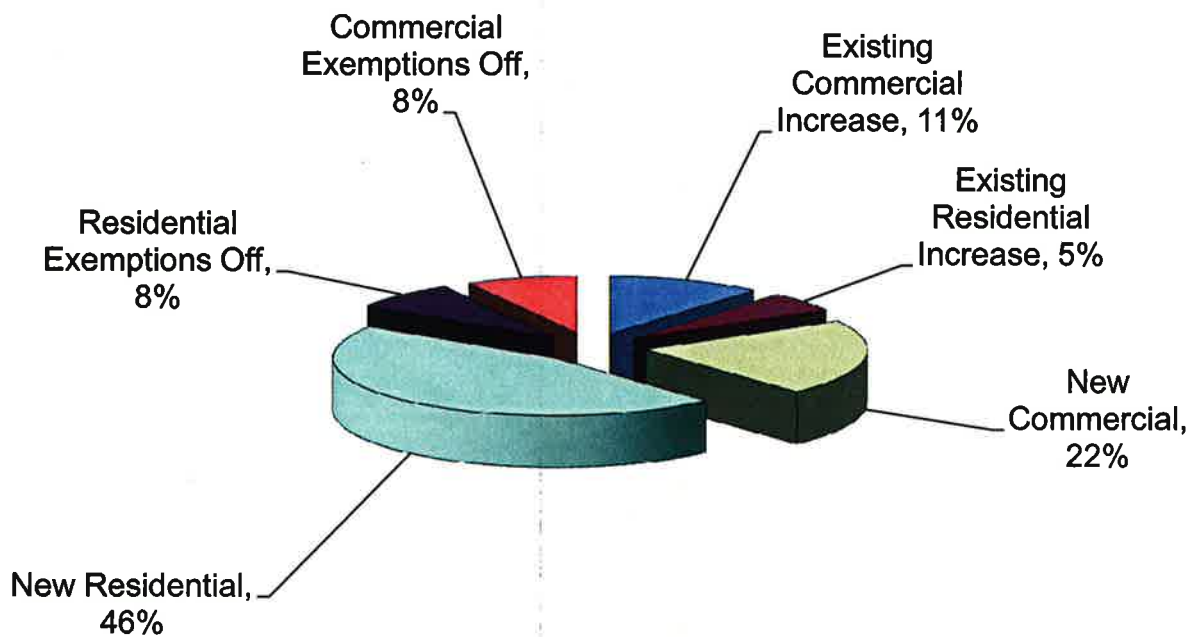
Price Related Differential: A measurement of the relationship between the ratios of high-value and low-value properties to determine if the value of property has any influence on the assessment ratio. If the PRD is 1.00, there is no bias in the assessment of high-value properties in comparison to those for low-value properties. If the PRD is greater than 1.00, then owners of lower-value properties are paying a greater amount of tax relative to the owner of a high-value property. And conversely, if the PRD is lower than 1.00, the opposite is true.

Coefficient of Dispersion: The most generally useful measure of variability is the coefficient of dispersion (COD). It measures the average percentage deviation of the ratios from the median ratio or how far from the median point the majority of the property falls. The tighter the range the better and more equalized your property valuations are. West Fargo will receive the finalized 2012 assessment ratio from the ND State Tax Commissioner's Office sometime in April. Below is a closer look at the 2011 study.

2011 Assessment Ratio Study for City of West Fargo

	<u>2011 Measurements</u>		<u>Tolerance</u>
Median Ratio Residential	97.4%	State Mandated	90% to 100%
Median Ratio Commercial	90.3%	State Mandated	90% to 100%
PRD Residential	1.01	IAAO Guidelines	0.98 to 1.03
PRD Commercial	1.02	IAAO Guidelines	0.98 to 1.03
COD Residential	6%	IAAO Guidelines	Less than 15%
COD Commercial	18%	IAAO Guidelines	Less than 20%

Where Was the Growth for 2013?



Where your tax dollar goes in the City of West Fargo

City Levy	Mill Rate	Tax Dollars	Percentage
General	64.33	\$ 434.23	16.473%
Fire	8.48	\$ 57.24	2.171%
Airport	1.27	\$ 8.57	0.325%
Share of Specials	3.56	\$ 24.03	0.912%
Building	3.89	\$ 26.26	0.996%
Library	8.58	\$ 57.92	2.197%
S&I HWY #2	0.00	\$ -	0.000%
Total City	90.11	\$ 608.24	23.1%

Park District Levy	Mill Rate	Tax Dollars	Percentage
General	15.88	\$ 107.19	4.066%
Share of Specials	11.11	\$ 74.99	2.845%
Social Security	0.97	\$ 6.55	0.248%
Rec Facilities	4.97	\$ 33.55	1.273%
Total Park District	32.93	\$ 222.28	8.4%

Other Levies	Mill Rate	Tax Dollars	Percentage
County	63.60	\$ 429.30	16.286%
Weed	2.00	\$ 13.50	0.512%
Vector	1.00	\$ 6.75	0.256%
Soil	0.68	\$ 4.59	0.174%
Garrison Diversion	1.00	\$ 6.75	0.256%
State Med School	1.00	\$ 6.75	0.256%
School District #6	192.20	\$ 1,297.35	49.216%
Water Resource	6.00	\$ 40.50	1.536%
Total Others	267.48	\$ 1,805.49	68.5%

Total Mill Levy 390.52 \$ 2,636.01 100%

Formula for determining residential taxes

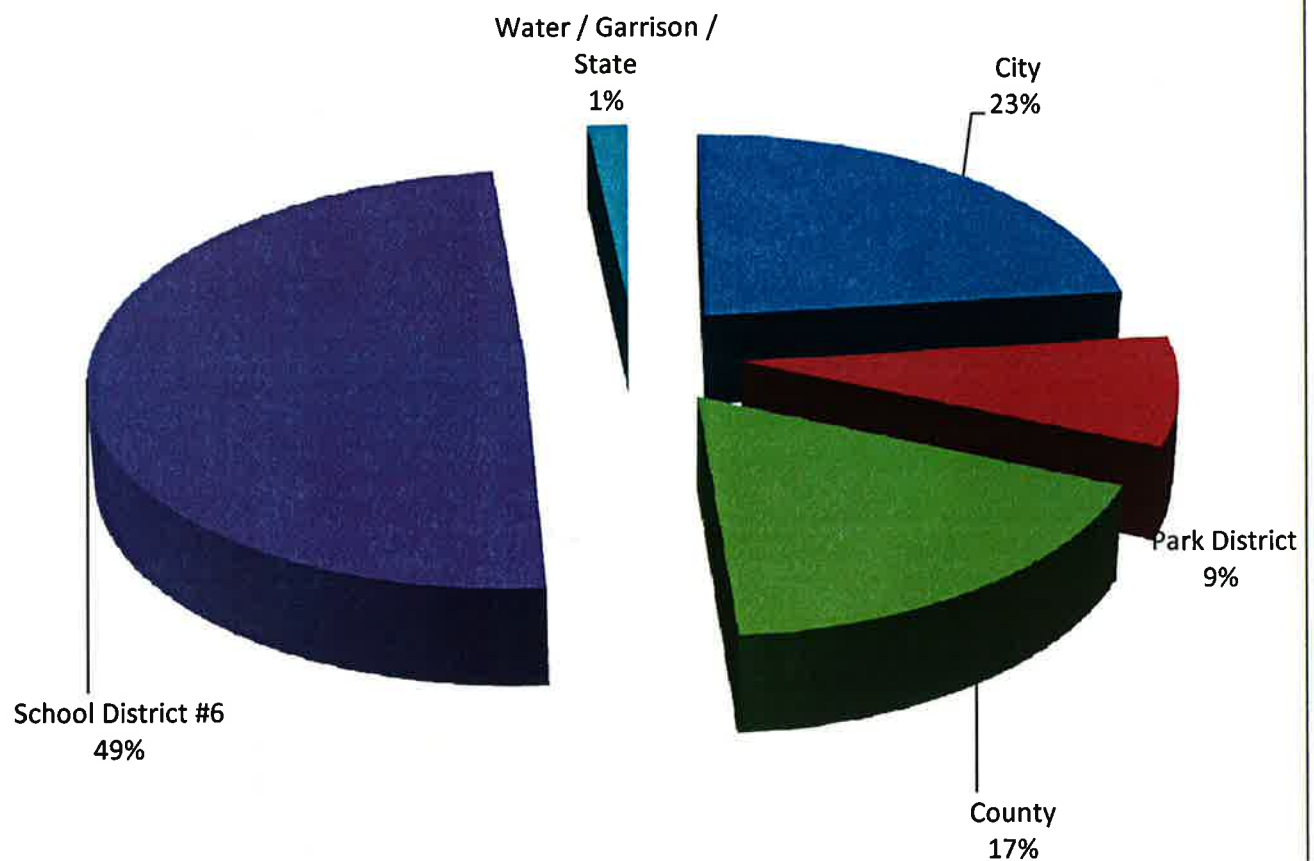
True & Full Value		Tax Rate		Mill Levy		Tax Dollars
150,000	x	0.045	x	0.39537	=	\$ 2,668.75

Formula for determining commercial taxes

150,000	x	0.05	x	0.39537	=	\$ 2,965.28
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This information is prepared using the 2012 Mill Rate.

Where your tax dollars go in the City of West Fargo



■ City ■ Park District ■ County ■ School District #6 ■ Water / Garrison / State

Exemptions and their Effects

Information from the ND State Tax Dept and applied to West Fargo

There are two types of exemptions allowed under the North Dakota Statue. They are discretionary and non-discretionary. To better understand the dollar effect that exemptions have on a political subdivision, it is best to understand what discretionary and non-discretionary exemptions are.

Discretionary

Discretionary exemptions are those exemptions that a governmental body can chose to grant or not grant. West Fargo currently has the following discretionary exemptions available to our property owners:

- **Residential Exemption for New Construction** which offers a \$150,000 reduction of the building's value on newly constructed homes for the first two years after completion of construction. The builder is also afforded the exemption for single family homes up to \$150,000 on five homes only. This exemption is filed for upon purchase of the home for the buyers and by February 1st of each year for the builders.
- **Remodeling Exemption for Improvements to Commercial and Residential Buildings** offer an exemption on only the new value added by the project. The exemption can be for 3 or 5 years depending on the scope of the project. The property continues to pay property tax on the existing value. The exemption must be filed for prior to February 1st of the year following the completion of the project. It is an exemption that is granted to both residential and commercial projects.
- **New and Expanding Industry Exemption and the Payment In Lieu of Tax (PILOT)** programs offer businesses that are expanding an opportunity to forgo taxes or make a payment in lieu on the project by meeting specific guidelines set forth by the city. This program is used by businesses that have expanded the size of their facility or have built a larger facility to expand into. The exemption, depending on the scope of the project, can be for 5 to 10 years. Some exceptions can allow a property to become exempt for up to 20 years. The New & Expanding Industry exemption must be applied for prior to start of construction and the PILOT must be applied for prior to occupancy. The eligibility for continuance is review annually by the City Commission.
- **Renaissance Zones** were created by some jurisdictions to help in the restoration of core areas of their cities. This is the only exemption that partners with State of North Dakota allowing for income tax exemptions as well as five years of property tax exemptions. It applies to both residential and commercial property projects and must be applied for and granted by both the city and the state prior to start of construction.
- **Tax Increment Financing Districts** are set up to help in the development of blighted areas. The existing tax base is frozen and the tax dollars generated by new growth in these TIF areas are applied to special assessments.
- **Disability Exemptions and Credits** are available for a low income senior citizens and disabled persons through a variety of exemptions. According to statute, these exemptions reduce the

amount of tax paid by service connected disabled veterans, low income seniors / disabled persons, the blind, or wheel chair property owners. The exemptions and credits range from \$75,000 to \$160,000 of the structure's value. Most applicants must apply annually for the credits. The State of ND refunds jurisdictions for the amount of the tax payments lost to credits.

Non-Discretionary

Non-discretionary exemptions are those properties that are given exemptions by the North Dakota statute. Local governmental agencies have no control over whether these exemptions are granted or not. Listed below are property ownership types that are entitled to non-discretionary exemptions:

- **Government Owned Properties** such as those owned by cities, schools, park districts, and state or federal government. Buildings like City Hall, the High School, or the Post Office are never added to the tax rolls. These types of property do not even have an application process; but are simply granted an exemption due to ownership.
- **Religious Organization's Properties** that are used exclusively for religious purposes like churches, parsonages, parking lots, or cemeteries are exempt from taxation. If a religious organization were to hold a vacant lot among their assets not used in conjunction with the church, that lot is taxable. Along the same lines if a church owned the apartment building next door for future expansion, the apartment building is taxable. Religious organizations file an annual application for the exemption.
- **Charitable Property** that is owned by for non-profit entities is eligible for exemptions. Sheyenne Crossing's new nursing home facility will qualify for this exemption as does the home for unwed mothers. Lodges such as the VFW are exempt on portions of their building used exclusively by the organization and not open to the public. This type of organization also applies annually for the exemption.
- **Group Homes** used to care for dependent individuals also are granted non-discretionary exemptions through an annual application process. West Fargo currently has two homes for the developmentally disabled that are operated by Fraiser Inc and two homes operated by Red River Human Services.
- **Farmers** are given an exemption on their buildings used for agricultural purposes and on their homes. Because of the recent annexations, West Fargo does have one retired farmer that qualifies for the farm exemption. They submit an annual application form for this exemption. As long as they continue to live on their original homestead and do not plat the lands, they will continue to be exempt.
- **Solar, wind or geothermal energy systems** are not taxable. The value of the energy systems are not added on to the property. There are so few in our area that it is difficult to ascertain what added value they bring to the sale. Since the value is not added to the tax rolls it avoids having the individuals filing annually.

Effect of the Exemptions

If an entity is giving one property owner a break in taxes, it is reasonable to assume that this will have an effect on other properties.

- Exemptions reduce the tax base for all political subdivisions in which the property is located. And, of course, a reduced tax base means reduced tax revenues collected by political subdivisions. When the city grants an exemption, the loss of revenue is felt mainly by the school district which gets the largest share of the tax dollar.
- An exemption affects the county, water districts, state, and park districts as well as the city. So it is the city's responsibility to act wisely and prudently when granting exemptions. Cities must look for future revenue and other benefits received from those who are granted the exemptions to see if they outweigh the tax dollars lost.
- Property exempt by local discretion or charitable status may be included in optional levy calculations, thereby allowing collection of revenue by raising the tax rate on taxable property. (NDCC § 57-15-01.1) This results in a higher mill rate and higher taxes on taxable property while no taxes are levied on exempt property.

2013 Exempt Properties

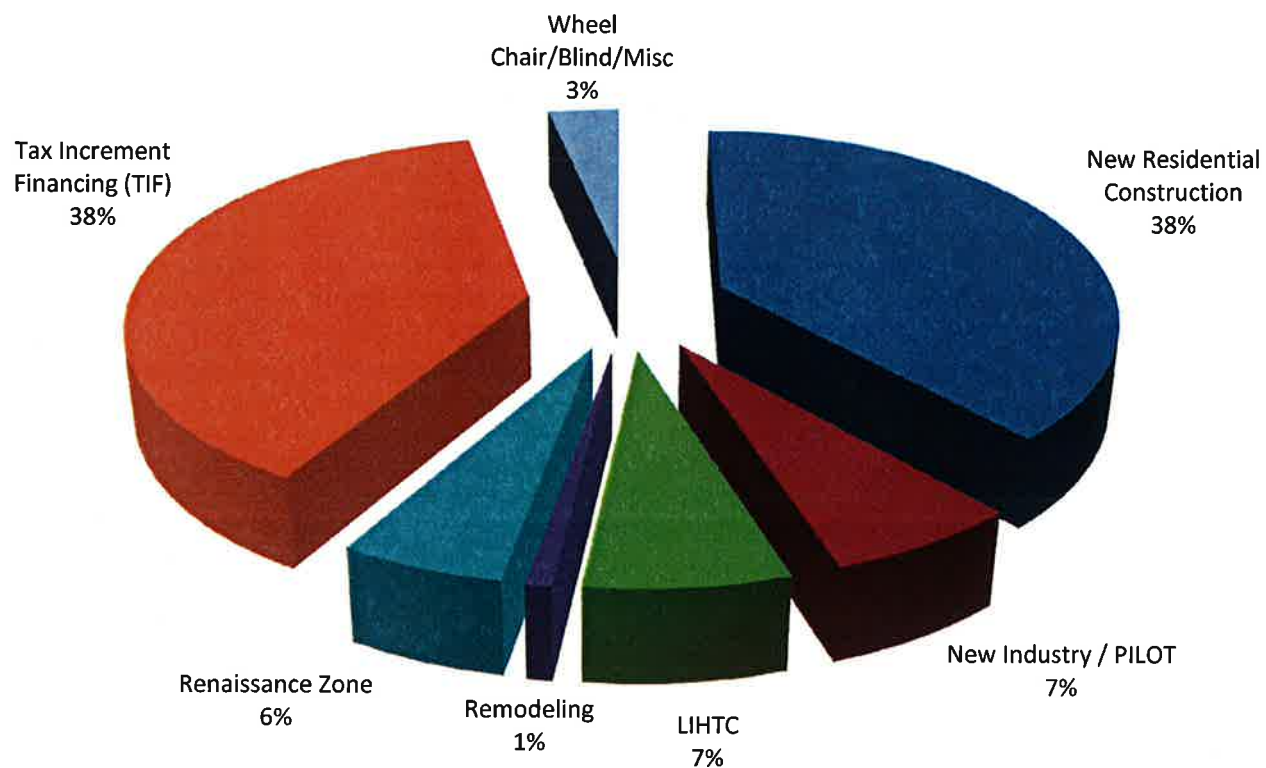
Exempt Property falls into two classes for property tax assessments: *discretionary or fully exempt*. Discretionary exemptions are granted for reasons such as relief for the disabled or elderly, economic expansion, or renovation of properties. Fully exempt properties include those such as churches, schools and hospitals. For 2013 the total true and full value of the exemptions have increased. Following is a breakdown of discretionary exemptions for the 2013 assessment:

Type	True & Full Value	Tax Dollars
New Single Family Homes	\$ 53,490,100	\$ 940,003
New Industry	\$ 9,241,000	\$ 180,440
PILOT	\$ 33,992,900	\$ 663,745
LIHTC	\$ 9,622,000	\$ 187,879
Remodeling - Residential	\$ 144,700	\$ 2,543
Remodeling - Commercial	\$ 1,074,000	\$ 20,971
Renaissance Zone - Residential	\$ 257,800	\$ 4,530
Renaissance Zone - Commercial	\$ 7,445,000	\$ 145,371
Tax Increment Financing (TIF)	\$ 53,478,400	\$ 1,044,219
Wheelchair / Blind Exemption	\$ 2,246,800	\$ 39,484
Group Homes / Lodges / Charitable	\$ 1,983,700	\$ 38,734
Daycare	\$ 234,000	\$ 4,112
Farm	\$ 291,300	\$ 5,119
Total	\$ 173,501,700	\$ 3,189,702

Yearly totals over the last three years reflect the changes in the exemptions that the City of West Fargo is granting:

Type	2013	2012	2011
New Single Family Homes	\$ 53,490,100	\$ 38,565,000	\$ 30,844,200
New Industry	\$ 9,240,000	\$ 9,241,000	\$ 9,455,800
PILOT	\$ 33,992,900	\$ 28,053,500	\$ 28,533,800
LIHTC	\$ 9,622,000	\$ 8,997,000	\$ 9,803,000
Remodeling - Residential	\$ 144,700	\$ 284,800	\$ 509,000
Remodeling - Commercial	\$ 1,074,000	\$ 1,020,000	\$ 850,600
Renaissance Zone - Residential	\$ 257,800	\$ 385,700	\$ 129,900
Renaissance Zone - Commercial	\$ 7,445,000	\$ 6,641,700	\$ 3,108,700
Tax Increment Financing (TIF)	\$ 53,478,400	\$ 48,464,100	\$ 48,122,400
Wheelchair / Blind Exemption	\$ 2,246,800	\$ 2,445,200	\$ 2,362,200
Group Homes / Lodges / Charitable	\$ 1,983,700	\$ 1,963,100	\$ 1,859,300
Daycare	\$ 234,000	\$ 234,000	\$ 234,000
Farm	\$ 291,300	\$ 631,700	\$ 631,700
Total	\$ 173,500,700	\$ 146,926,800	\$ 136,444,600

Exemption Summary 2013



■ New Residential Construction ■ New Industry / PILOT ■ LIHTC ■ Remodeling
■ Renaissance Zone ■ Tax Increment Financing (TIF) ■ Wheel Chair/Blind/Misc

West Fargo Property Owners --- Top 20 List

Commercial

LAKE CREST PARTNERS, LLP	\$ 24,275,400
INTEGRITY WINDOWS, INC	\$ 21,038,500
CATEPILLAR REMANUFACTURING DRIVETRAIN	\$ 18,052,900
COSTCO	\$ 17,784,700
EVENTIDE SENIOR LIVING COMMUNITIES, LLC	\$ 17,692,700
CARGILL INC	\$ 15,112,500
NORDICK GROUP	\$ 14,754,500
TRINITY CONTAINERS	\$ 12,379,900
MENARD INC	\$ 11,115,300
R&B BEAVER CREEK, LLP	\$ 9,056,200
APARTMENTS AT EAGLE LAKE, LLC	\$ 8,293,800
DAKOTA UPREIT LIMITED PARTNERSHIP	\$ 8,020,500
TRAIL KING INDUSTRIES	\$ 7,801,000
WEISGRAM PROPERTIES, LLP	\$ 7,633,800
EAGLE RIDGE PARTNERS, LLC	\$ 6,937,400
EAGLE RUN APARTMENTS	\$ 6,842,000
WEST LAKE APARTMENT HOMES, LL	\$ 6,630,600
SHADOW RIDGE ESTATES, LLP	\$ 6,449,700
BUSCH AGRICULTURAL RESOURCES I	\$ 6,113,900
JOSEPH F & CHARLES F CRARY, LLP	\$ 5,863,000

Assessment Administration in North Dakota

Information from the ND State Tax Dept

Who is responsible for assessing property in North Dakota? Assessment officials are at the township, city, and county levels. Currently in the State of North Dakota there are 53 counties, 357 cities and 1833 townships served by 1,046 assessment officials.

Who are Assessment Officials?

- County Directors of Equalization are appointed by the Board of County Commissioners. Each county makes their own appointment. Currently Eddy/Foster and Cavalier/Towner counties are the only counties that share a director.
- City Assessors are appointed by their local governing board. There are two classifications of city assessors. Class I are for cities with populations exceeding 5,000 and Class II are for cities with populations less than 5,000. Williston is the only one of the larger cities in North Dakota that does not have a city assessor. This function is performed by the County Director of Equalization.
- Township assessors are either appointed by township supervisors or elected at the township's annual meeting.

What are their responsibilities?

- Identify all taxable property within their jurisdiction.
- Determine true and full value of all taxable properties.
- Equalize valuations of similar properties.

What are the requirements for becoming an assessment official?

- County Tax Directors must become certified by the State Supervisor of Assessments within three years of becoming appointed. Certification is obtained by completing 190 hours of approved and tested education specific to assessment and real estate appraisal.
- Class I City Assessors must be also become certified by the State Supervisor of Assessments within three years of becoming appointed. They must obtain 150 hours of approved and tested education specific to assessment and real estate appraisal.
- Class II City and Township Assessors must be certified by the State Supervisor of Assessments within 12 months of becoming appointed or elected to the position. The assessor must attend at least 24 hours of assessment and appraisal education or challenged instruction. Successful completion of a statewide standard exam is also required.
- County Directors and Class I City Assessors to maintain their certifications must obtain 40 hours of approved continuing education every 4 years.
- Township and Class II City Assessors must attend an annual assessor seminar conducted by a certified County Director of Tax Equalization to maintain their certifications. The seminar must

be of a minimum of four hours.

Are there other Assessment Officials beside assessors and directors?

- There are other assessment officials who work along side tax directors and assessors but are not required to become certified although education and training are very beneficial.
 - Appraisers
 - GIS Technicians
 - CAMA Technicians

City Board of Equalization Statute

CHAPTER 57-11 CITY BOARD OF EQUALIZATION

Section

57-11-01.	Membership of Board - Quorum – Meeting
57-11-02.	Duties of Auditor
57-11-03.	Duties of Board - Limitation on Increase - Notice
57-11-04.	Application for correction of assessment
57-11-05.	Adding property to assessment list
57-11-06.	No reduction after session of Board - Exception
57-11-07.	Effect of failure of Board to meet

57-11-01. Membership of board - Quorum - Meeting.

1. The board of equalization of a city consists of the members of the governing body, and shall meet at the usual place of meeting of the governing body of the city, on the second Tuesday in April in each year. The executive officer of the governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business, and it may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the clerk may adjourn from day to day and publicly announce the time to which the meeting is adjourned.
2. Notwithstanding the provisions of subsection 1, if the same person performs the duties of assessor for two or more cities or townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the meeting provided for in subsection 1 must be held for each city board of equalization; provided, that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of meeting by the city auditor at least ten days before the meeting.

57-11-02. Duties of auditor.

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation, and of all other proceedings, and, within ten days after the completion of the equalization of the assessment, shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. The assessment as equalized must be accepted by the board of county commissioners in lieu of all other assessment rolls for the property in said city.

57-11-03. Duties of board - Limitation on increase - Notice.

At its meeting, the board of equalization shall proceed to equalize and correct the assessment roll. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation thereof as is reasonable and just to render taxation uniform, except that the valuation of any property returned by the assessor may not be increased more than twenty-five percent without first

giving the owner or the owner's agent notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last-known place of residence.

57-11-04. Application for correction of assessment.

During the session of the board, any person, or the attorney or agent of any person feeling aggrieved by anything in the assessment roll, may apply to the board for the correction of alleged errors in the listing or valuation of real property, and the board may correct the errors as it may deem just.

57-11-05. Adding property to assessment list.

The board of equalization shall place upon and add to the assessment roll any real property subject to taxation which has been omitted by the owner or the assessor and shall enter the property at a valuation which will bear an equal and just proportion of the taxation.

57-11-06. No reduction after session of board - Exception.

After the adjournment of the board each year, neither the governing body of the city nor the city board of equalization may change or alter any assessment. Neither may the governing body or the board of equalization reduce or abate, or authorize the reduction, abatement, or return, of any taxes levied upon such assessments for any cause except that the property assessed was not subject to taxation at the time the assessment was made.

57-11-07. Effect of failure of board to meet.

The failure of the board of equalization to hold its meeting does not vitiate nor invalidate any assessment or tax except as to the excess of valuation or tax thereon shown to have been made or levied unjustly.

Duties of Board of Equalization

As appeared in City Scan

This overview of the Board of Equalization duties appeared in an issue of City Scan and does simplify the statute for easier understanding.

Board of Equalization

What are the duties of the city board of equalization?

The city board of equalization is responsible for equalizing the assessment roll within the city. It may change the valuation and assessment of any real property upon the roll by increasing or diminishing the assessed valuation as is reasonable and just in order to make taxation uniform. The valuation of any property returned by the assessor may not be increased by more than twenty-five percent without first giving the owner notice of the intention of the board to increase it. The notice must state the time when the board will be in session to act upon the matter and must be given by personal notice served upon the owner or the owner's agent or by leaving a copy at the owner's last known place of residence. (NDCC 57-11-03)

During the session of the city board of equalization, any person feeling aggrieved by anything in the assessment roll may apply to the board for the correction of the alleged errors, and the board may correct the errors as it may deem just. (NDCC 57-11-04)

The board of equalization shall add to the assessment roll any real property subject to taxation that has been omitted by the assessor and shall enter the property at a valuation that will bear a just proportion of the taxation. (NDCC 57-11-05)

Who is on the city board of equalization?

The city board of equalization consists of the members of the city governing body. The executive officer of the city governing body shall act as chairman, but in the executive officer's absence the governing body may elect one of its members to preside. A majority of the board constitutes a quorum to transact business. (NDCC 57-11-01)

When does the city board of equalization meet?

The city board of equalization shall meet at the usual place of the city governing body on the second Tuesday in April in each year. The board may adjourn from day to day until its work is completed. In case a quorum is not present at any time, the city auditor may adjourn from that day and publicly announce the time to which the meeting is adjourned. If the same person performs the duties of assessor for two or more cities or

townships, the city auditor may, after consultation with the assessor involved, designate the hour and day in the month of April at which the board of equalization meeting will be held, provided that notice of the hour and day must be published in the official newspaper of the political subdivisions involved and posted at the usual place of the meeting by the city auditor at least ten days before the meeting. (NDCC 57-11-01)

What are the duties of the city auditor with regard to the board of equalization?

The city auditor, as clerk, shall keep an accurate record of all changes made in valuation and of all other proceedings. Within ten days after the completion of the equalization of the assessment, the city auditor shall deliver the assessments as equalized to the county auditor of the county in which the city is situated, with the city auditor's certificate that the assessments are correct as equalized by the city board of equalization. (NDCC 57-11-02)

Attachment "A"
2013 True and Full Value
Listing by Addition

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land		Full Land	Net Land		Full Land	Net Land				Total Land	Net Land	Total Land	Net Land
0005 AIRPORT 1ST	14,600		14,600	390,400	14,600	760,900	741,400					14,600	14,600	760,900	741,400
0010 ARBOR GLEN					2,577,700	14,919,900	14,919,900	14,919,900				2,577,700	2,577,700	14,919,900	14,919,900
0011 ARBOR GLEN 2N					367,800	3,707,900	3,707,900	3,707,900				367,800	367,800	3,707,900	3,707,900
0012 ARBOR GLEN 3R					55,900	524,600	389,200					55,900	55,900	524,600	389,200
0015 BURLINGTON 4T					214,900	708,200	539,700					214,900	214,900	708,200	539,700
0016 BURLINGTON 5T	390,400		390,400	3,397,000			3,397,000					390,400	390,400	3,397,000	3,397,000
0017 BURLINGTON 6T	612,500		612,500	315,000			315,000					612,500	612,500	315,000	315,000
0018 ARMOUR INDUS	135,000		135,000	1,172,000			1,172,000					135,000	135,000	1,172,000	1,172,000
0019 ARMOUR INDUS	106,000		106,000	323,000			323,000					106,000	106,000	323,000	323,000
0020 ARMOUR INDUS	377,300		377,300	1,127,500			732,000					377,300	377,300	1,127,500	732,000
0023 BORDERTOWN 1	150,000		150,000	829,000			829,000					150,000	150,000	829,000	829,000
0024 B-D LAND 2ND	180,400		180,400	226,000			226,000					180,400	180,400	226,000	226,000
0026 BEAVER CREEK	929,700		929,700	8,126,500			8,126,500					929,700	929,700	8,126,500	8,126,500
0027 BURLINGTON	449,400		449,400	2,538,000			2,538,000					1,914,400	1,898,300	8,176,300	8,176,300
0028 BURLINGTON 2N					146,400		146,400					146,400	146,400		
0029 BURLINGTON 3R					300,500	1,477,300	460,300					300,500	300,500	1,477,300	460,300
0030 BUTLER	492,300		492,300	527,000			527,000					492,300	492,300	527,000	527,000
0031 BUTLER'S 2ND	269,200		269,200	744,000			744,000					269,200	269,200	744,000	744,000
0032 BUTLER'S 3RD	2,024,500		2,024,500	5,466,000			5,466,000					2,024,500	2,024,500	5,466,000	5,466,000
0033 BUTLER'S 4TH	2,338,400		2,338,400	3,845,200			3,845,200					2,338,400	2,338,400	3,845,200	3,845,200
0034 BUTLER'S 5TH	463,300		463,300	2,137,000			2,137,000					463,300	463,300	2,137,000	2,137,000
0036 BOGEY 2ND	413,200		413,200	1,688,000			1,688,000					413,200	413,200	1,688,000	1,688,000
0037 BOGEY 3RD	183,300		183,300	306,000			306,000					183,300	183,300	306,000	306,000
0038 BOGEY 4th	809,300		809,300	6,983,000			6,983,000					809,300	809,300	6,983,000	6,983,000
0039 CARMELL PLACE					902,700	4,562,400	4,562,400					902,700	902,700	4,562,400	4,562,400
0040 CHARLESWOOD					3,359,800	15,613,600	15,613,600					3,359,800	3,359,800	15,613,600	15,613,600

TOTAL BY ADDITION - FULL VALUES

		Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land
0067	CHARLESWOOD					2,093,600	11,601,500			2,098,200	2,093,600	11,601,500	11,001,500
0070	DALSIN 1ST	4,600											
		140,800	140,800	391,000	391,000					140,800	140,800	391,000	391,000
0071	DALSIN 2ND	28,800	28,800	294,000	294,000					28,800	28,800	294,000	294,000
0072	CHARLESWOOD					893,000	5,621,400			893,000	893,000	5,621,400	5,021,400
0073	CHARLESWOOD					1,956,400	14,572,400			1,956,400	1,956,400	14,572,400	12,772,400
0074	CHARLESWOOD					424,500	3,229,900			424,500	424,500	3,229,900	2,479,900
0075	DAKOTA TERRIT	294,700	294,700	1,040,000	1,040,000					294,700	294,700	1,040,000	1,040,000
0076	DAKOTA TERRIT	733,600	733,600	1,555,000	1,555,000					733,600	733,600	1,555,000	1,555,000
0077	DAKOTA TERRIT	1,857,900	1,857,900	4,840,000	4,840,000					1,857,900	1,857,900	4,840,000	4,840,000
0078	DAKOTA TERRIT	1,173,800	1,173,800	4,363,000	4,363,000					1,173,800	1,173,800	4,363,000	4,363,000
0079	DAKOTA TERRIT					462,600	3,343,300			462,600	462,600	3,343,300	3,343,300
0080	DAKOTA MACHIN	851,800	851,800	744,700	744,700					851,800	851,800	744,700	744,700
0081	DAKOTA TERRIT	1,404,400	1,404,400	2,368,000	2,368,000					1,404,400	1,404,400	2,368,000	2,368,000
0082	DAKOTA TERRIT	980,600	980,600	2,744,000	2,744,000					980,600	980,600	2,744,000	2,744,000
0083	DAKOTA TERRIT	682,600	682,600	1,720,000	1,720,000					682,600	682,600	1,720,000	1,720,000
0084	DAKOTA TERRIT	3,105,300	3,105,300	12,405,300	8,250,300					3,105,300	3,105,300	12,405,300	8,250,300
0085	COMMERCIAL R	360,000	360,000	2,676,000	2,676,000					360,000	360,000	2,676,000	2,676,000
0088	DAKOTA TERRIT					624,600	6,324,100			624,600	624,600	6,324,100	5,826,000
0089	DAKOTA TERRIT	314,600	314,600	1,094,000	1,094,000					314,600	314,600	1,094,000	1,094,000
0095	DAVON 1ST	169,100	169,100	471,000	471,000					169,100	169,100	471,000	471,000
0097	DMI 1ST	415,500	415,500	6,000	6,000					415,500	415,500	6,000	6,000
0100	DAWNS					1,101,500	4,368,700			1,101,500	1,101,500	4,368,700	4,368,700
0105	CHARLESWOOD					84,200	912,200			84,200	84,200	912,200	912,200
0106	CHARLESWOOD					161,900	1,436,700			161,900	161,900	1,436,700	1,436,700
0107	CHARLESWOOD	460,700	460,700	5,016,000	5,016,000					460,700	460,700	5,016,000	5,016,000
0108	CHARLESWOOD					174,500	1,593,500			174,500	174,500	1,593,500	1,143,500

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
0109 CHARLESWOOD					261,100	261,100			261,100	261,100		
0110 CHARLESWOOD	486,700		486,700	486,700					486,700	486,700	242,000	242,000
0111 CHARLESWOOD	1,134,700		1,134,700	1,134,700					1,134,700	1,134,700		
0130 CENTER AT 7TH	359,500		359,500	359,500					359,500	359,500	342,000	342,000
0135 DREI SON	471,500		471,500	471,500					471,500	471,500	2,173,000	2,173,000
0181 EAGLE RUN 2ND					160,100	160,100			160,100	160,100	579,100	579,100
0182 EAGLE RUN 3RD					3,161,000	3,161,000			3,161,000	3,161,000	15,468,700	15,468,700
0183 EAGLE RUN 4TH					2,920,900	2,920,900			2,920,900	2,920,900	15,873,100	15,873,100
0184 EAGLE RUN 5TH					2,172,900	2,172,900			2,172,900	2,172,900	15,084,200	15,084,200
0185 EAGLE RUN 6TH					1,161,400	1,161,400			1,161,400	1,161,400	8,885,600	8,885,600
0186 EAGLE RUN 7TH					390,400	390,400			390,400	390,400	3,113,800	3,113,800
0187 EAGLE RUN 8TH	844,700		844,700	844,700					844,700	844,700	1,539,100	1,539,100
0188 EAGLE RUN 9TH					1,649,700	1,649,700			1,649,700	1,649,700	14,749,300	14,749,300
0189 EAGLE RUN 10T					942,100	942,100			942,100	942,100	5,705,600	5,705,600
0190 EAGLE RUN 11T	791,100		791,100	791,100	2,988,700	2,988,700			3,779,800	3,779,800	31,245,500	31,245,500
0191 EAGLE RUN 12T	2,234,100		2,234,100	2,234,100					2,234,100	2,234,100	22,620,000	22,620,000
0192 EAGLE RUN 13T					2,238,000	2,238,000			2,238,000	2,238,000	16,111,700	15,061,700
0193 EAGLE RUN 14T					1,335,900	1,335,900			1,335,900	1,335,900	9,872,400	9,872,400
0194 EAGLE RUN 15T	249,600		249,600	249,600					249,600	249,600	3,770,000	3,770,000
0195 EAGLE RUN 16T					130,700	130,700			130,700	130,700	1,305,600	1,305,600
0196 EAGLE RUN 17T					77,100	77,100			77,100	77,100	320,100	320,100
0197 EAGLE RUN 18T	422,000		422,000	422,000					422,000	422,000	6,420,000	6,420,000
0198 EAGLE RUN 19T	82,400		82,400	82,400					82,400	82,400		
0199 EAGLE RUN 20T					59,500	59,500			59,500	59,500	434,600	134,600
0200 EASTRIDGE	71,100		71,100	71,100	103,600	103,600			174,700	174,700	905,200	905,200
0210 EAGLE RUN PLA	1,723,600		1,723,600	1,723,600					1,723,600	1,723,600	4,148,000	4,148,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
0211	EAGLE RUN PLA	84,000	84,000						84,000	84,000		
0212	EAGLE RUN PLA	211,500	211,500						211,500	211,500		
0213	EAGLE RUN PLA	202,800	202,800						202,800	202,800		
0220	EAGLE RUN 21S	583,400	583,400	6,354,000	6,354,000				583,400	583,400	6,354,000	6,354,000
0300	EASTRIDGE 2ND	864,700	864,700	7,814,000	7,814,000	1,048,800	4,754,900		1,913,500	1,913,500	12,568,900	12,568,900
0310	EASTRIDGE 3RD	34,200	34,200	274,000	274,000	31,400	130,200		65,600	65,600	404,200	404,200
0400	EASTWOOD					787,200	3,097,000		787,200	787,200	3,097,000	3,097,000
0500	EASTWOOD 2ND					2,250,500	9,102,100		2,250,500	2,250,500	9,102,100	9,002,100
0550	ELMWOOD COU					8,788,200	61,036,900	60,476,100	100,000	8,788,200	61,036,900	60,476,100
0551	ELMWOOD COU					627,300	7,001,300	7,001,300	100,000	627,300	7,001,300	7,001,300
0552	ELMWOOD COU					210,600	2,083,600	2,083,600		210,600	2,083,600	2,083,600
0600	FRANCIS 1ST	592,900	592,900	2,782,500	2,782,500	90,600	495,400		683,500	683,500	3,277,900	3,277,900
0601	FRANCIS 3RD	86,500	86,500	414,200	414,200				86,500	86,500	414,200	414,200
0602	FRANCIS 4TH					19,200	255,800	127,900		19,200	255,800	127,900
0700	FRANCIS 2ND	478,900	478,900	2,763,600	2,656,300	1,185,400	6,639,900	6,510,600	200,000	1,664,300	9,403,500	9,166,900
0701	GM					478,100	2,700,700	2,700,700	196,600	478,100	2,700,700	2,700,700
0702	GATEWAY 1ST	467,500	467,500	1,552,000	1,552,000					467,500	1,552,000	1,552,000
0704	GELLERS 2ND	648,400	648,400	1,413,500	1,312,500					648,400	1,413,500	1,312,500
0705	GELLER'S 3RD	367,600	367,600	955,400	955,400					367,600	955,400	955,400
0708	GLENNS	318,300	318,300	1,184,000	1,184,000					318,300	1,184,000	1,184,000
0709	GOLDENWOOD 1					961,700	6,430,900	6,130,900		961,700	6,430,900	6,130,900
0710	HALVERSONS					2,977,300	15,868,300	15,746,100		2,977,300	15,868,300	15,746,100
0715	GOLDENWOOD 2					210,900	1,449,900	999,900		210,900	1,449,900	999,900
0717	GOLDENWOOD 3					223,300	1,385,100	1,158,300		223,300	1,385,100	1,158,300
0718	GOLDENWOOD 4					104,900	383,600	283,600		104,900	383,600	283,600
0730	GATEWAY 2ND	498,300	498,300	2,255,000	2,255,000					498,300	2,255,000	2,255,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr			Full Land	Net Land	Total Land	Net Land
0800 HALVERSONS IN	2,319,300	2,319,300	6,686,000	5,952,000					2,319,300	2,319,300	6,686,000	5,952,000
0810 HAYDEN HEIGHT					378,600	378,600	279,000		378,600	378,600	279,000	279,000
0825 HELFRICH	423,300	423,300	630,000	630,000					423,300	423,300	630,000	630,000
0835 HUNTINGTON W					2,750,600	2,750,600	20,976,600		2,750,600	2,750,600	20,976,600	20,976,600
0851 HOFER	125,700	125,700	459,000	459,000					125,700	125,700	459,000	459,000
0853 HOMESTEAD					1,436,400	1,436,400	9,509,000		1,436,400	1,436,400	9,509,000	9,509,000
0854 HOMESTEAD 2N					49,700	49,700	306,600		49,700	49,700	306,600	306,600
0855 INN	175,000	175,000	180,000	180,000					175,000	175,000	180,000	180,000
0857 INTERSTATE SE	293,200	293,200	5,343,000	669,500					293,200	293,200	5,343,000	669,500
0858 INTEGRITY 1ST	2,556,500	2,556,500	18,482,000						2,556,500	2,556,500	18,482,000	
0859 INN SECOND	213,400	213,400	71,000	71,000					213,400	213,400	71,000	71,000
0860 KOST	688,700	688,700	2,158,000	2,158,000					688,700	688,700	2,158,000	2,158,000
0861 KOST 2ND	542,700	542,700	1,027,000	1,027,000					542,700	542,700	1,027,000	1,027,000
0862 KOST 3RD	178,800	178,800	467,000	467,000					178,800	178,800	467,000	467,000
0880 KASS	274,600	274,600							274,600	274,600		
0881 KASS 2ND					517,300	517,300	4,272,000		517,300	517,300	4,272,000	4,272,000
0882 KASS 3RD	822,100	822,100	2,429,000	2,429,000	667,800	667,800	6,278,300		1,489,900	1,489,900	8,707,300	8,707,300
0890 KAUTZMAN	303,800	303,800	1,005,000	1,005,000					303,800	303,800	1,005,000	1,005,000
0895 KITTELSON'S 1S	158,100	158,100	290,000	290,000					158,100	158,100	290,000	290,000
0900 LENZMEIER	180,800	180,800	1,121,300	1,121,300	1,938,500	1,938,500	8,510,100		2,119,300	2,119,300	9,631,400	9,631,400
0910 LENZMEIER 2ND	107,500	107,500	708,800	708,800	2,359,300	2,359,300	12,179,900		2,466,800	2,466,800	12,888,700	12,888,700
0911 LENZMEIER 3RD	89,400		225,300		139,800	139,800	722,800	60,000	229,200	139,800	948,100	722,800
0912 LENZMEIER 4TH					453,400	453,400	5,008,800		453,400	453,400	5,008,800	4,908,800
0950 KNUTSON'S 1ST	981,100	981,100	1,225,000	1,225,000					981,100	981,100	1,225,000	1,225,000
1000 LEPIRDS	605,900	605,900	1,800,000	1,625,000	1,393,000	1,393,000	7,491,900	143,800	1,998,900	1,914,900	9,291,900	8,870,300
1001 LEPIRDS 2ND	73,500	73,500	828,000	828,000	352,200	352,200	1,171,900		425,700	425,700	1,999,900	1,999,900

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
1100 LOBERGS					259,500	259,500	1,257,800		259,500	259,500	1,257,800	1,257,800
1140 MAIN AVE	823,300		823,300	823,300					823,300	823,300	3,567,000	3,567,000
1200 MCDERMOTTS	318,000		318,000	318,000	34,900	34,900	206,300		352,900	352,900	1,203,300	1,203,300
1300 MCDERMOTTS 2	942,300		942,300	942,300					942,300	942,300	5,909,200	5,909,200
1301 MCDERMOTTS 3	86,100		86,100	86,100					86,100	86,100	807,000	807,000
1310 MCMAHON ESTA					1,893,500	1,893,500	11,991,100		1,893,500	1,893,500	11,991,100	11,991,100
1311 MCMAHON ESTA					1,821,000	1,821,000	10,198,900		1,821,000	1,821,000	10,198,900	10,198,900
1312 MCMAHON ESTA					754,900	754,900	4,806,500		754,900	754,900	4,806,500	4,806,500
1313 MCMAHON ESTA					802,600	802,600	4,860,800		802,600	802,600	4,860,800	4,860,800
1325 MEADOW BROO	255,100		255,100	255,100	35,900	35,900	680,400	47,000	430,800	430,800	716,300	716,300
1350 MEADOWRIDGE	163,000		74,400	1,089,000	651,000	1,990,500	12,380,100	66,800	2,153,500	2,064,900	13,469,100	13,031,100
1360 MEADOWRIDGE					1,026,400	1,026,400	5,654,900		1,026,400	1,026,400	5,654,900	5,654,900
1361 MEADOWRIDGE					137,100	137,100	1,215,500		137,100	137,100	1,215,500	1,215,500
1370 MEADOWRIDGE					459,200	459,200	5,228,000	84,700	459,200	459,200	5,228,000	5,228,000
1375 MEADOWRIDGE					509,800	509,800	2,770,900		509,800	509,800	2,770,900	2,670,500
1380 MEADOWRIDGE	151,000		151,000	1,618,800	1,618,800				151,000	151,000	1,618,800	1,618,800
1386 MEADOWRIDGE					511,800	511,800	4,152,400		511,800	511,800	4,152,400	4,152,400
1387 MEADOWRIDGE	96,800		96,800	677,000	443,000				96,800	96,800	677,000	443,000
1388 MEADOWRIDGE					212,400	212,400	1,243,900		212,400	212,400	1,243,900	1,243,900
1389 MEADOWRIDGE					202,700	202,700	1,426,400		202,700	202,700	1,426,400	1,426,400
1390 METCALF	43,100		43,100		27,700	27,700	116,000		70,800	70,800	116,000	116,000
1391 MEADOWRIDGE	27,300				197,500	197,500	1,338,200		224,800	197,500	1,338,200	1,338,200
1392 MEADOWRIDGE					120,900	120,900	794,900		120,900	120,900	794,900	794,900
1393 MEADOWRIDGE					58,500	58,500	378,500		58,500	58,500	378,500	378,500
1394 MEADOWRIDGE	145,200		145,200	1,241,000	1,241,000				145,200	145,200	1,241,000	1,241,000
1395 MEADOWRIDGE	86,400			428,000					137,600	51,200	792,000	273,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land		Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
1396 MEADOWRIDGE	207,000			207,000	207,000	812,000	812,000					207,000	207,000	812,000	812,000
1398 MELROE 1ST	712,100			712,100	712,100	4,418,000	4,418,000					712,100	712,100	4,418,000	4,418,000
1400 MEYERS 1ST	473,400			473,400	473,400	3,880,000	3,880,000	2,388,500	2,388,500	9,620,900	200,000	2,861,900	2,861,900	13,500,900	13,500,900
1410 MEYERS 1ST RE	96,500			96,500	96,500	951,300	951,300					96,500	96,500	951,300	951,300
1415 MEYERS 6TH	235,000			235,000	235,000	728,000	728,000					235,000	235,000	728,000	728,000
1450 MEYERS 2ND	1,255,800			926,600	926,600	6,231,000	4,978,000	3,203,100	3,203,100	16,626,700		4,458,900	4,129,700	22,857,700	21,579,600
1451 MEYERS 3RD								67,400	67,400	716,400		67,400	67,400	716,400	716,400
1452 PARK								186,800	186,800	896,900		186,800	186,800	896,900	896,900
1453 PINEWOOD 1ST								474,500	474,500	2,046,200		474,500	474,500	2,046,200	2,046,200
1454 PRAIRIE PARK	285,200			285,200	285,200	3,162,000	3,162,000					285,200	285,200	3,162,000	3,162,000
1455 PRAIRIE REARR								578,700	578,700	2,522,800		578,700	578,700	2,522,800	2,522,800
1456 MEYERS 4TH	630,700			630,700	630,700	2,792,000	2,792,000					630,700	630,700	2,792,000	2,792,000
1457 MEYERS 5TH								121,800	121,800	777,400		121,800	121,800	777,400	777,400
1458 PINEWOOD 2ND								493,000	493,000	3,292,000		493,000	493,000	3,292,000	3,292,000
1459 PINEWOOD 3RD								120,500	120,500	1,177,000		120,500	120,500	1,177,000	1,177,000
1460 MIDWAY SUB	2,420,300			2,420,300	2,420,300	5,160,800	4,818,800	45,400	45,400	175,200		2,465,700	2,465,700	5,336,000	4,994,000
1461 MIDWAY 1ST	371,900			371,900	371,900	1,626,700	1,626,700					371,900	371,900	1,626,700	1,626,700
1462 MIDWAY 2ND	342,400			342,400	342,400	1,200,000	1,200,000					342,400	342,400	1,200,000	1,200,000
1463 PINEWOOD 4TH								55,000	55,000	623,200		55,000	55,000	623,200	623,200
1464 PRAIRIE PARK 2								292,200	292,200	2,829,100		292,200	292,200	2,829,100	2,829,100
1465 MIDLAND 1ST	722,200			722,200	722,200	6,813,000	6,813,000					722,200	722,200	6,813,000	6,813,000
1466 MIDLAND 2ND	556,100			556,100	556,100	4,073,000	4,073,000					556,100	556,100	4,073,000	4,073,000
1467 MIDLAND 3RD	1,287,800			1,287,800	1,287,800	750,000	750,000					1,287,800	1,287,800	750,000	750,000
1469 MID-AMERICA 1	130,700			130,700	130,700	451,000	451,000					130,700	130,700	451,000	451,000
1470 MILLER BROTHE	621,900			621,900	621,900	1,897,000	1,897,000					621,900	621,900	1,897,000	1,897,000
1471 MIDWAY 3RD	351,300			351,300	351,300	1,080,000	1,080,000					351,300	351,300	1,080,000	1,080,000

TOTAL BY ADDITION - FULL VALUES

		Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
		Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
1472	MIDCONTINENT	924,400		924,400	2,131,000	926,000				924,400	924,400	2,131,000	926,000
1475	NELSON'S 1ST	7,100		7,100	30,000	30,000	104,400	327,700		111,500	111,500	357,700	357,700
1476	NELSON ACRES						687,500	2,379,900		687,500	687,500	2,379,900	2,229,900
1477	NELSON ACRES						409,800	1,924,900		409,800	409,800	1,924,900	1,924,900
1478	NELSON ACRES						562,400	2,359,500		562,400	562,400	2,359,500	2,359,500
1479	NELSON ACRES						209,500	924,200		209,500	209,500	924,200	774,200
1480	PIONEER CENTE	1,972,100		1,972,100	7,733,000	6,200,500				1,972,100	1,972,100	7,733,000	6,200,500
1485	OAKHAVEN	1,457,500		1,457,500	9,449,000	452,000	366,800	716,200		1,824,300	1,824,300	10,165,200	1,168,200
1490	OAKWOOD BEN	211,300		211,300	1,256,000	1,256,000	938,700	3,255,200		1,150,000	1,150,000	4,511,200	4,511,200
1495	PRAIRIE SUN	151,700		151,700	1,920,000	1,920,000				151,700	151,700	1,920,000	1,920,000
1500	RIDGEVIEW						210,600	761,000		210,600	210,600	761,000	761,000
1600	RIVERSIDE 1ST	136,000		136,000	1,055,900	1,055,900	3,829,200	16,094,300		3,965,200	3,965,200	17,150,200	17,033,400
1700	RIVERSIDE 2ND						363,000	1,607,800		363,000	363,000	1,607,800	1,607,800
1720	ROMMESMO	288,000		288,000	935,000	418,000				288,000	144,000	935,000	418,000
1740	ROSEBERG 1ST	170,600		170,600	432,000	432,000				170,600	170,600	432,000	432,000
1775	SANDHILLS	75,000		75,000	145,000	145,000				75,000	75,000	145,000	145,000
1776	SANDHILLS 2ND	81,000		81,000						81,000	81,000		
1800	SHEYENNE 1ST						643,300	2,787,200		643,300	643,300	2,787,200	2,787,200
1900	SHEYENNE 2ND						129,300	643,700	100,000	129,300	129,300	643,700	643,700
1905	SHEYENNE CRO	590,700		590,700	9,297,000	8,141,000				590,700	590,700	9,297,000	8,141,000
1906	SHEYENNE CRO	507,300		507,300	6,858,000					507,300	70,300	6,858,000	
1910	SHEYENNE PAR						1,015,300	7,477,000	100,000	1,015,300	1,015,300	7,477,000	7,477,000
1920	SHEYENNE PAR						101,200	617,900		101,200	101,200	617,900	617,900
1921	SHEYENNE PAR						1,010,500	6,439,000	69,700	1,010,500	1,010,500	6,439,000	6,439,000
1922	SHEYENNE PAR						1,860,700	12,273,800		1,860,700	1,843,400	12,273,800	12,143,900
1940	SIMPSONS						148,900	607,800		148,900	148,900	607,800	607,800

TOTAL BY ADDITION - FULL VALUES

	Ag Land			Commercial			Residential			Fire		Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land
2068 STEFFES 6TH A	109,700		109,700		125,000	125,000							109,700	109,700	125,000
2070 STOCKYARD'S C	547,000		547,000		1,958,000	1,958,000	1,395,500	1,395,500	9,350,900	9,350,900		100,000	1,942,500	1,942,500	11,308,900
2071 STOCKYARD'S C	408,100		408,100		1,918,000	1,918,000							408,100	408,100	1,918,000
2072 STOCKYARD'S C	314,000		314,000		1,204,000	1,204,000							314,000	314,000	1,204,000
2073 STOCKYARD'S C							77,600	77,600	514,100	514,100			77,600	77,600	514,100
2074 STOCKYARD'S C	86,700		86,700		533,000								86,700	86,700	533,000
2090 STRATA 2ND	400,300		400,300		934,000	934,000							400,300	400,300	934,000
2100 SUKUTS ESTATE	940,400		874,400		4,538,700	4,309,800	900,400	900,400	4,209,900	4,209,900			1,840,800	1,774,800	8,748,600
2200 SUKUTS 2ND	370,700		342,700		2,273,000	2,268,600	818,600	807,200	3,696,300	3,696,300			1,188,300	1,149,900	5,969,300
2300 SUKUTS 3RD	512,100		251,500		5,385,000	2,370,000	1,646,900	1,646,900	8,355,700	8,321,900		100,000	2,159,000	1,898,400	13,740,700
2340 SUNTREE VILLA							346,100	346,100	3,542,700	3,542,700			346,100	346,100	3,542,700
2341 SUNTREE VILLA							646,900	646,900	6,093,900	5,993,900			646,900	646,900	6,093,900
2342 SUNTREE VILLA	207,400		207,400		2,000,000	2,000,000	108,700	108,700	965,200	965,200		20,000	316,100	316,100	2,965,200
2400 SUKUTS, HERMA							112,300	112,300	619,200	517,100			112,300	112,300	619,200
2450 TEHAR	45,000		45,000										45,000		
2500 TINTES 1ST							305,400	305,400	1,468,400	1,355,800			305,400	305,400	1,468,400
2600 TINTES 2ND	905,000		603,400		4,598,200	3,398,200	525,300	525,300	2,454,000	2,454,000			1,430,300	1,128,700	7,052,200
2700 TINTES 2ND - PA							199,200	199,200	861,500	861,500			199,200	199,200	861,500
2800 TINTES HOLDIN	207,800		207,800		657,000	657,000							207,800	207,800	657,000
2900 TINTES HOLDIN							1,392,300	1,392,300	8,210,600	8,210,600		84,700	1,392,300	1,392,300	8,210,600
2915 TINTES HOLDIN	32,200		32,200										32,200	32,200	
2920 TINTES HOLDIN							33,800	33,800	452,800	452,800			33,800	33,800	452,800
2950 TINTES LAND CO	495,000		495,000		3,435,000	3,435,000	2,180,600	2,180,600	12,332,100	12,332,100			2,675,600	2,675,600	15,767,100
2951 TINTES LAND CO							1,693,700	1,693,700	10,243,200	10,243,200			1,693,700	1,693,700	10,243,200
2952 TINTES LAND CO	144,500		144,500		631,000	631,000	1,237,500	1,237,500	7,292,900	7,292,900			1,382,000	1,382,000	7,923,900
2953 TINTES LAND CO							473,400	473,400	2,803,900	2,803,900			473,400	473,400	2,803,900

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
2954			144,900	144,900	1,547,200	1,547,200			144,900	144,900	1,547,200	1,547,200
2955			84,000	84,000	997,200	997,200			84,000	84,000	997,200	997,200
2956			85,100	85,100	1,047,500	1,047,500			85,100	85,100	1,047,500	1,047,500
2957									272,500	272,500	1,872,300	1,872,300
2958									256,900	256,900	1,285,300	1,285,300
2959									145,400	145,400	728,400	728,400
2960			1,309,500	1,309,500	6,349,800	6,210,800			120,000	120,000	1,806,600	1,806,600
2961									190,500	190,500	1,349,100	1,349,100
2962			183,300	183,300	1,957,000	1,957,000			183,300	183,300	1,957,000	1,957,000
2963									129,500	129,500	1,153,900	1,153,900
2964			90,800	90,800	368,000	368,000			90,800	90,800	368,000	368,000
2965			1,750,100	1,750,100	5,382,000	5,382,000			1,750,100	1,750,100	5,382,000	5,382,000
2970									1,647,200	1,613,400	8,387,800	8,126,400
2995			557,000	557,000	1,585,000	1,585,000			557,000	557,000	1,585,000	1,585,000
3000			1,311,000	1,295,400	16,218,900	14,897,900			1,662,300	1,612,300	7,280,000	6,979,100
3050			2,489,500	2,489,500	18,944,700	18,944,700			294,600	294,600	1,381,200	1,381,200
3055			420,000	420,000	1,127,000	1,127,000			420,000	420,000	1,127,000	1,127,000
3061			571,700	571,700	3,337,000	3,337,000			571,700	571,700	3,337,000	3,337,000
3100									2,654,300	2,654,300	12,509,800	12,483,600
3200									3,453,200	3,453,200	15,094,400	15,094,400
3300									634,100	634,100	2,818,500	2,818,500
3325			833,900	833,900	5,570,000	5,570,000			833,900	833,900	5,570,000	5,570,000
3350			61,600	61,600	292,000	292,000			61,600	61,600	292,000	292,000
3351			251,500	251,500	875,000	875,000			251,500	251,500	875,000	875,000
3352			167,800	167,800	439,600	439,600			167,800	167,800	439,600	439,600
3353			109,800	109,800	684,700	684,700			109,800	109,800	684,700	684,700

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire		Hmst		Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land	Full Impr	Net Impr	Amount	Credit	Total Land	Net Land	Total Land	Net Land
3354 WESTGO COMM	92,000		92,000		136,000						92,000	92,000	557,000	136,000
3375 WESTPORT BEA						9,613,300	9,613,300	61,419,300	55,846,700		9,613,300	9,613,300	61,419,300	55,846,700
3376 WESTPORT BEA						772,600	772,600	7,497,000	7,497,000		772,600	772,600	7,497,000	7,497,000
3377 WESTPORT BEA						82,400	82,400	443,400	443,400		82,400	82,400	443,400	443,400
3378 WESTPORT BEA						461,900	461,900	5,198,000	4,117,900		461,900	461,900	5,198,000	4,117,900
3379 WESTPORT BEA						59,400	59,400	512,300	512,300		59,400	59,400	512,300	512,300
3380 WESTPORT BEA						59,400	59,400	520,000	520,000		59,400	59,400	520,000	520,000
3381 WESTPORT BEA						470,500	470,500	2,000,500	950,500		470,500	470,500	2,000,500	950,500
3400 WESTWOOD						2,474,400	2,474,400	9,009,900	9,009,900	40,000	2,474,400	2,474,400	9,009,900	9,009,900
3420 WESTWYND 1ST						696,300	696,300	4,801,300	4,801,300		696,300	696,300	4,801,300	4,801,300
3421 WESTWYND 2ND						624,500	624,500	4,112,900	4,112,900		624,500	624,500	4,112,900	4,112,900
3422 WESTWYND 3RD						239,600	239,600	1,660,900	1,660,900		239,600	239,600	1,660,900	1,660,900
3423 WESTWYND 4TH						637,200	637,200	4,340,500	4,340,500		637,200	637,200	4,340,500	4,340,500
3424 WESTWYND 5TH						669,500	669,500	4,559,200	4,559,200		669,500	669,500	4,559,200	4,559,200
3425 WESTWYND 6TH						1,233,000	1,233,000	8,170,900	8,070,900		1,233,000	1,233,000	8,170,900	8,070,900
3450 WOODLINN WES						199,300	199,300	1,691,900	1,691,900		199,300	199,300	1,691,900	1,691,900
3451 WOODLINN WES						61,900	61,900	485,300	485,300		61,900	61,900	485,300	485,300
3452 WOODLINN WES	47,300		47,300		9,000						47,300	47,300	9,000	9,000
3500 WYUMS 1ST						961,300	961,300	4,559,500	4,559,500		961,300	961,300	4,559,500	4,559,500
3600 WYUMS 2ND						300,900	300,900	2,497,600	2,398,600		300,900	300,900	2,497,600	2,398,600
3700 WYUMS 3RD						444,000	444,000	6,584,400	6,584,400		444,000	444,000	6,584,400	6,584,400
3800 THE YARDS	34,600		34,600								34,600	34,600		
3801 THE YARDS 2ND	761,600		646,200		482,200		482,200				761,600	646,200	482,200	482,200
3890 BOGEY 5TH	306,800		306,800		337,000		337,000				306,800	306,800	337,000	337,000
3900 BUTLERS 6TH	975,000		975,000		6,826,000		6,826,000				975,000	975,000	6,826,000	6,826,000
3901 BUTLER'S 7TH A	1,045,200		1,045,200		16,883,000		16,883,000				1,045,200	1,045,200	16,883,000	2,151,000

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
3920 DAKOTA MACHIN	1,035,800		1,035,800		9,653,000				1,035,800	1,035,800	9,653,000	9,653,000
4200 CHRISTIANSON	1,252,200		1,252,200		2,146,500				1,252,200	1,252,200	2,146,500	2,146,500
4228 DOLL'S 4TH	387,700		387,700		1,204,000				387,700	387,700	1,204,000	1,204,000
4229 DOLL'S 5TH	877,100		877,100		380,000				877,100	877,100	380,000	380,000
4300 WEST RIVER 1ST	721,200				750,000				1,439,200	718,000	4,148,900	2,348,900
4301 WEST RIVER 2N									2,471,900	2,471,900	13,373,800	11,423,800
4350 EAGLEWOOD 1S									2,182,000	2,182,000	4,616,500	2,679,500
4425 HENNING'S 1ST									41,400	41,400	111,000	111,000
4450 LAKE CREST 1ST	106,800		106,800						106,800	106,800		
4475 MAPLE RIDGE A	924,100		924,100		1,798,000				2,997,000	2,997,000	10,872,600	6,832,900
4476 MAPLE RIDGE A	20,000		20,000						2,552,000	2,552,000	2,781,400	2,394,100
4500 DOLL'S 1ST									50,900	50,900	109,800	109,800
4501 DOLL'S 2ND									502,700	502,700	3,027,300	3,027,300
4503 SHILOH 2ND	826,400		128,600		836,000				826,400	128,600	836,000	561,000
4600 NORTH POND AT	4,148,100		4,148,100		13,636,600				4,148,100	4,148,100	13,636,600	13,636,600
4601 NORTH POND AT	864,700		864,700						864,700	864,700		
4602 NORTH POND AT	2,123,300		2,123,300						2,123,300	2,123,300		
4700 KOPPANG	24,500								118,000	93,500	282,100	282,100
4850 SOUTH POND AT	500		500						4,123,100	4,123,100	12,884,200	9,008,500
4851 SOUTH POND AT	1,628,100		1,628,100		4,502,000				2,761,300	2,761,300	6,659,300	3,931,900
4852 SOUTH POND AT	1,277,100		69,800		28,000				1,277,100	69,800	28,000	
4853 SOUTH POND AT									1,753,800	1,753,800	2,313,000	1,706,400
4854 SOUTH POND AT	92,300		92,300						92,300	92,300		
4855 SOUTH POND AT	1,350,200		1,350,200						1,350,200	1,350,200		
4900 TWIN MEADOWS									354,000	354,000	1,919,400	1,919,400
4910 SHADOW CREEK									3,008,800	3,008,800	10,184,700	7,747,500

TOTAL BY ADDITION - FULL VALUES

	Ag Land		Commercial		Residential		Fire Amount	Hmst Credit	Land		Improvement	
	Full Land	Net Land	Full Land	Net Land	Full Land	Net Land			Total Land	Net Land	Total Land	Net Land
4911 SHADOW CREEK			648,300	648,300	523,000	470,300			648,300	648,300	523,000	470,300
4912 SHADOW CREEK			828,100	828,100					828,100	828,100		
4913 SHADOW CREEK			375,000	375,000					375,000	375,000		
4925 PRAIRIE HEIGHT	1,148,700		175,000	175,000	980,000	894,100			1,768,900	795,200	2,174,100	894,100
4950 BORDERUD'S			503,400	503,400	2,551,700	2,551,700			503,400	503,400	2,551,700	2,551,700
4951 HERSCH			123,500	123,500	608,900	608,900			123,500	123,500	608,900	608,900
5000 OAK RIDGE 1ST	457,400		457,400						457,400	457,400		
5001 OAK RIDGE 2ND	97,100		97,100						97,100	97,100		
5002 OAK RIDGE 3RD	295,000		295,000						295,000	295,000		
5075 SHADOW WOOD			1,576,800	1,576,800	9,042,900	6,350,300			1,576,800	1,576,800	9,042,900	6,350,300
5076 SHADOW WOOD			4,472,000	4,472,000	23,425,400	16,978,200			4,472,000	4,472,000	23,425,400	16,978,200
5078 SHADOW WOOD			342,500	342,500	1,144,600	844,600			342,500	342,500	1,144,600	844,600
5079 SHADOW WOOD			2,857,100	2,857,100	11,214,100	9,034,000			2,857,100	2,857,100	11,214,100	9,034,000
5080 SHADOW WOOD	836,400		836,400	836,400	6,000,000				836,400	836,400	6,000,000	
5150 WINDSOR GREE			1,173,400	1,173,400	4,670,800	4,670,800			1,173,400	1,173,400	4,670,800	4,670,800
5151 RESERVE AT OS			4,324,500	4,324,500	20,841,900	16,106,500			4,324,500	4,324,500	20,841,900	16,106,500
5230 WESTVIEW 1ST	303,400		462,400	462,400	107,400				765,800	529,000	107,400	
5325 MONTGOMERY	344,500		344,500						344,500	344,500		
5825 THE WILDS 1ST			2,807,600	2,807,600	8,683,100	6,788,800			2,807,600	2,807,600	8,683,100	6,788,800
5826 THE WILD'S 2ND			4,456,600	4,456,600	1,457,200	1,457,200			4,456,600	4,456,600	1,457,200	1,457,200
6501 WEST FARGO 2N	234,500		234,500	234,500	226,000	226,000			234,500	234,500	226,000	226,000
Full Totals:	1,311,000	119,818,500	503,617,300	235,379,600	1,251,902,300				356,509,100		1,755,519,600	
Net Totals:		1,295,400	112,247,600	419,088,200	235,167,500	1,194,604,800		2,913,300	348,710,500		1,613,693,000	